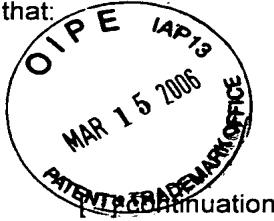


Combined Declaration and Power of Attorney

As a below named inventor, I hereby declare that:

This declaration is of the following type:

original supplemental
 national stage of PCT
 divisional continuation



My residence, post office address and citizenship are as stated next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

TRANSDERMAL FORMULATION FOR EXTERNAL APPLICATION CONTAINING NON-STEROIDAL ANTI-INFLAMMATORY ANALGESIC, AND INTERLEUKIN-1 α PRODUCTION INHIBITOR

the specification of which

is attached hereto.

was filed on _____
 as United States Application Serial Number _____ and,
 was amended on _____ (if applicable).
 was filed on May 24, 2004
 as PCT International Application Number PCT/JP2004/007403 and,
 was amended under PCT Article 19 on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority under Title 35, United States Code, Section 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

PRIOR FOREIGN APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(a)

Application Number	Country	Date of Filing (Day/Month/Year)	Priority Claimed Under 35 USC 119
P2003-146646	Japan	23 / May / 2003	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below.

PRIOR U.S. PROVISIONAL APPLICATIONS, BENEFIT CLAIMED UNDER 35 USC §119(e)

Application Number

Filing Date

I hereby claim the benefit of Title 35, United States Code Section 120 of any United States application(s), or 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application:

**PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS
DESIGNATING THE U.S., BENEFIT CLAIMED UNDER 35 USC §120**

(Application No.)

(Filing Date)

(Status: Patented, Pending, Abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the registered practitioners of FITCH, EVEN, TABIN & FLANNERY included in the Customer Number provided below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

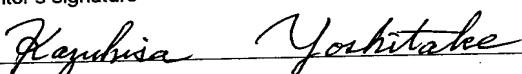
Customer Number 22242

Send Correspondence to: Customer Number 22242
FITCH, EVEN, TABIN & FLANNERY
1801 K St. NW, Suite 401L, Washington D.C.

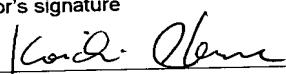
20006

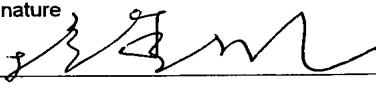
Direct Telephone Calls to: Kendrew H. Colton at telephone number 202-419-7000

Full Name of sole or first inventor Atsutoshi IKESUE	
Inventor's signature 	Date <i>Nov. 25, 2005</i>
Residence Tsukuba-shi, Ibaraki, Japan	
Citizenship Japan	
Post office address c/o Tsukuba Laboratory of HISAMITSU PHARMACEUTICAL CO., INC., 25-11, Kannondai 1-chome, Tsukuba-shi, Ibaraki 305-0856 Japan	

Full Name second joint inventor, if any Kazuhisa YOSHITAKE	
Second inventor's signature 	Date <i>Feb. 13, 2006</i>
Residence Tsukuba-shi, Ibaraki, Japan	
Citizenship Japan	
Post office address c/o Tsukuba Laboratory of HISAMITSU PHARMACEUTICAL CO., INC., 25-11, Kannondai 1-chome, Tsukuba-shi, Ibaraki 305-0856 Japan	

Full Name third joint inventor, if any Kenji ATARASHI	
Third inventor's signature 	Date <i>Feb. 10, 2006</i>
Residence Tsukuba-shi, Ibaraki, Japan	
Citizenship Japan	
Post office address c/o Tsukuba Laboratory of Hisamitsu Pharmaceutical Co., Inc., 25-11, Kannondai, 1-chome, Tsukuba-shi, Ibaraki 305-0856 Japan	

Full Name fourth joint inventor, if any Koichi IKESUE	
Fourth inventor's signature 	Date <i>Feb. 13, 2006</i>
Residence Tsukuba-shi, Ibaraki, Japan	
Citizenship Japan	
Post office address c/o Tsukuba Laboratory of Hisamitsu Pharmaceutical Co., Inc., 25-11, Kannondai, 1-chome, Tsukuba-shi, Ibaraki 305-0856 Japan	

Full Name fifth joint inventor, if any Michinori SAKAI	
Fifth inventor's signature 	Date <i>Nov. 25, 2005</i>
Residence Tsukuba-shi, Ibaraki, Japan	
Citizenship Japan	
Post office address c/o Tsukuba Laboratory of HISAMITSU PHARMACEUTICAL CO., INC., 25-11, Kannondai 1-chome, Tsukuba-shi, Ibaraki 305-0856 Japan	

Full Name sixth joint inventor, if any Amarender REDDY	
Sixth inventor's signature 	Date <i>12/28/2005</i>
Residence Carlsbad, CA, United States of America	
Citizenship United States of America	
Post office address c/o California Laboratory of HISAMITSU PHARMACEUTICAL CO., Inc., 2732 Loker Avenue West, Carlsbad, CA 92008 United States of America	

Full Name 7th joint inventor, if any Yoshiteru MOTOKI	
7th inventor's signature 	Date <i>12/16/05</i>
Residence Carlsbad, CA, United States of America	
Citizenship Japan	
Post office address c/o California Laboratory of HISAMITSU PHARMACEUTICAL CO., Inc., 2732 Loker Avenue West, Carlsbad, CA 92008 United States of America	

Full Name 8th joint inventor, if any Dange VEERAPANENI	
8th inventor's signature 	Date <i>12/27/05</i>
Residence Carlsbad, CA, United States of America	
Citizenship United States of America	
Post office address c/o California Laboratory of HISAMITSU PHARMACEUTICAL CO., Inc., 2732 Loker Avenue West, Carlsbad, CA 92008 United States of America	